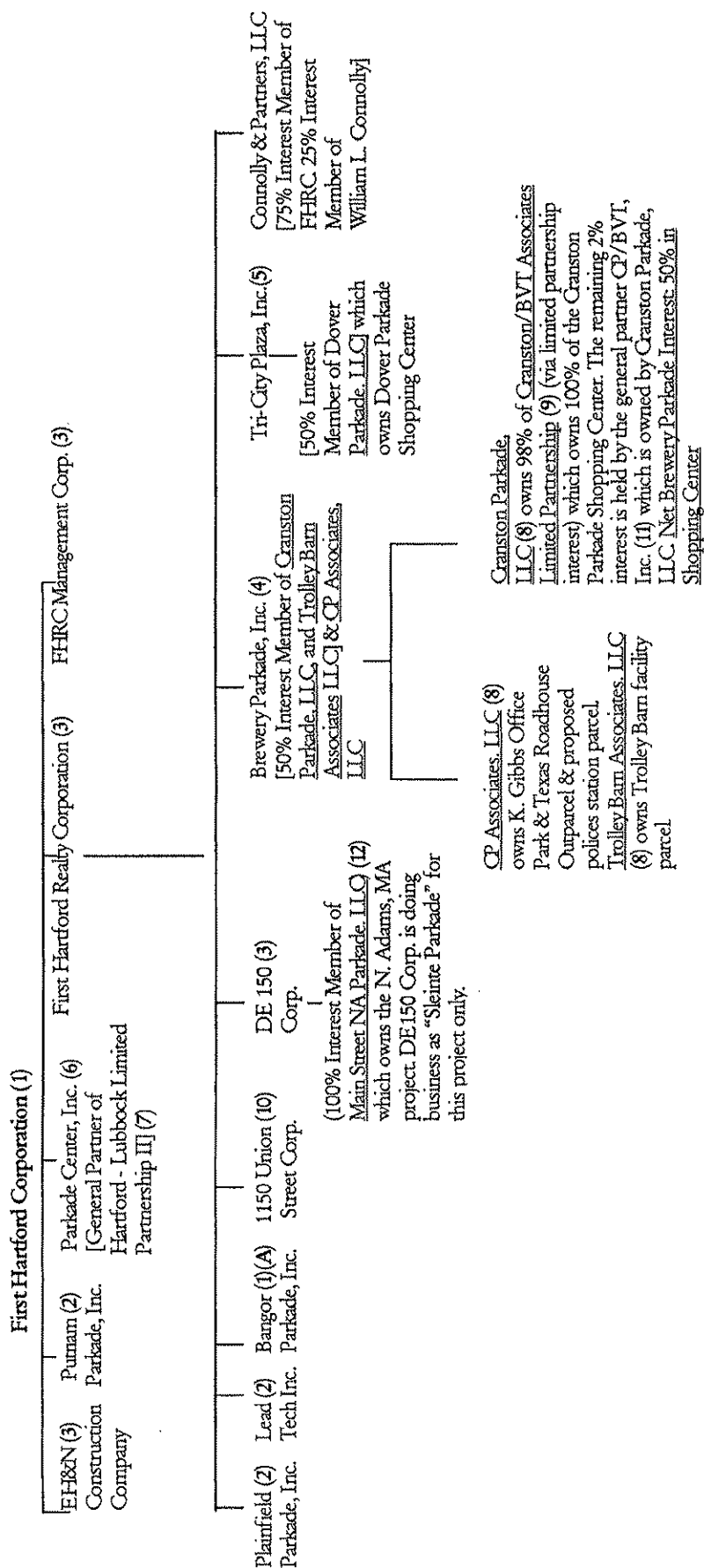


Exhibit B

First Hartford Corporation (and related entities)

See Miscellaneous Note(s) & Footnotes on Next Page

Footnotes:

- (1) Maine Corporation - Parent Holding Company
- (1)(A) Maine Corporation
- (2) Connecticut Corporation(s)
- (3) Delaware Corporation(s)
- (4) Rhode Island Corporation(s)
- (5) New Jersey Corporation
- (6) Texas Corporation
- (7) PCI holds 1% General Partner interest in Texas Limited Partnership (Hartford-Lubbock Limited Partnership II). PCI also holds 1% **General Partner** interest in the limited partner HLLP. Net interest is thus 2%.
- (8) Rhode Island limited liability companies
- (9) Rhode Island limited partnership
- (10) Massachusetts Corporation
- (11) Connecticut limited liability company authorized to do business in MA

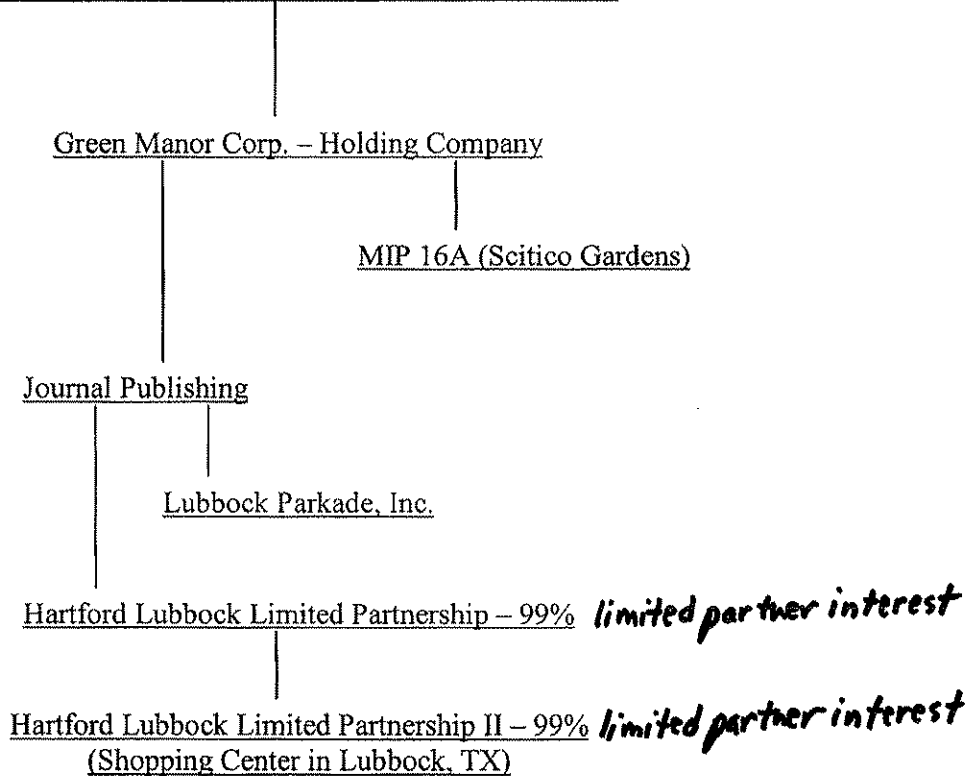
Corporate Notes:

- (A) FHC is parent holding company.
- (B) FHRC is the real estate development company and currently leases the principal corporate offices in Manchester, CT.
- (C) EH&N is a construction development company used for miscellaneous projects.
- (D) Putnam Parkade, Inc. owns shopping center in Putnam, CT.
- (E) Parkade Center, Inc. (See FN #7).
- (F) Plainfield Parkade, Inc. owns shopping center in Plainfield, CT.
- (G) Lead Tech, Inc. is environmental abatement company.
- (H) 1150 Union Street Corp. owns shopping center in West Springfield, MA.
- (I) DE 150 Corp. owns FHRC corporate offices in Manchester, CT and is 100% interest Member of Main Street NA Parkade, LLC.
- (J) Brewery Parkade, Inc. - Development Member entity which holds interest(s) in entities regarding Cranston, RI properties.
- (K) Tri-City Plaza, Inc. - Holds Member Interest in owner of Dover, NJ center.
- (L) Bangor Parkade, Inc. - Holds a master ground leasehold interest in pending Bangor III project in Bangor, Maine.
- (M) Connolly & Partners - Acquisitions.
- (N) FHRC Management Corp. formed to provide management services to properties to be developed by Connolly and Partners, LLC.

Limited Liability Companies and Partnerships in which FHC 1st or 2nd tier subsidiaries retain an interest (see prior page).

Cranston Parkade, LLC
 Trolley Barn Associates, LLC
 CP Associates, LLC
 Main Street NA Parkade, LLC
 Dover Parkade, LLC
 Cranston/BVT Associates Limited Partnership
 Hartford-Lubbock Limited Partnership II

Neil Ellis and Elizabeth Ellis (and related entities)



David and Pam Harding

Richmond Realty, LLC